

financial obligations of Cabarrus County and the City of Concord with respect thereto, (d) records showing separately the amount of county taxes assessed and collected and the amount of city taxes assessed and collected, (e) separate security to be given by the county-city tax collector and such assistants and clerks as may be deemed necessary to insure the faithful performance of his or their duties and for the faithful accounting to Cabarrus County and the City of Concord, respectively, of taxes collected, and (f) such other arrangements, procedure and details as may be deemed necessary, requisite or proper for the expeditious discharge of all duties, obligations, powers and rights now or hereafter imposed upon or granted to either the Tax Collector of Cabarrus County or the Tax Collector of the City of Concord.

Powers of said
County-City tax
collector.

SEC. 3. The county-city tax collector, when appointed, shall have all the powers and authority, all the duties and obligations, and be subject to all the pains and penalties which are now conferred, owed or imposed, or which may hereafter be conferred, owed or imposed upon the Tax Collector of Cabarrus County with respect to county taxes and upon the Tax Collector of the City of Concord with respect to city taxes, and upon sheriffs, or other tax collectors respecting the collection and remittance of either county or city taxes to the proper authorities. This Act shall in no way affect existing or future laws respecting the listing of taxes, nor diminish the taxing power of the County of Cabarrus or the City of Concord, nor diminish the rights and remedies now existing or hereafter provided for the collection of past due, current or future taxes. Any act or thing which the Tax Collector of Cabarrus County might lawfully do with respect to county taxes and any act or thing which the Tax Collector of the City of Concord might lawfully do with respect to city taxes may be done by the county-city tax collector with respect to either or both taxes. Express authority is hereby granted to the county-city to combine, where practicable, all steps in the procedure of collecting county taxes and city taxes, including specifically the sending of combined county and city bills or notices, advertising property for sale for delinquent taxes, selling property for delinquent taxes, jointly garnisheeing or otherwise subjecting property for legal process for the payment of county and city taxes: *Provided, however*, that all such combined actions shall clearly show separately the amount of taxes due to or collected for Cabarrus County and for the City of Concord.

Consolidation
plans can be
rescinded.

SEC. 4. Any plan for the consolidation of the tax collecting departments or agencies of Cabarrus County and the City of Concord adopted pursuant to the powers hereby conferred may be rescinded by resolution adopted by a majority vote of either the Board of County Commissioners of Cabarrus County or the Board of Aldermen of the City of Concord.